

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

**In re:**

**DAVID ADENAIKE,**

**Debtor.**

: CHAPTER 13

$$\vdots$$

**: BANKRUPTCY NO. 16-13307-amc**

## ORDER

AND NOW, upon consideration of the Debtor's Objection to Proof of Claim No. 31 filed by the New Castle County (Delaware), and any response thereto, and after notice and hearing, it is hereby **ORDERED** as follows:

1. The Objection is **SUSTAINED**.
2. Proof of Claim No. 31, filed by New Castle County (Delaware) is **DISALLOWED**, having been filed well after the deadline set by the Court for governmental claims, November 5, 2016, but New Castle County will retain its lien securing the tax due.
3. Proof of Claim No. 31 is **CLASSIFIED** as a secured claim, not a priority claim.

BY THE COURT:

Date: \_\_\_\_\_

**Date: October 28, 2020**

*Ashley*

HONORABLE ASHELY M. CHAN  
UNITED STATES BANKRUPTCY JUDGE